

## LISTING OF CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application. A clean version of the pending claims is appended hereto for the Examiner's convenience.

Claims 1-37 (Cancelled)

Please add new claims 38-49.

38. (New) A process for preparing an ester comprising the step of reacting a sterol with an omega-3 fatty acid, wherein the omega-3 fatty acid comprises eicosapentaenoic acid 20:5 $\omega$ 3 (EPA), docosahexaenoic acid 22:6 $\omega$ 3 (DHA), an ester thereof, or a mixture thereof, and the sterol comprises stigmasterol, in the presence of a base.
39. (New) The process of claim 38, wherein the omega-3 fatty acid is eicosapentaenoic acid 20:5 $\omega$ 3 (EPA).
40. (New) The process of claim 38, wherein the omega-3 fatty acid is docosahexaenoic acid 22:6 $\omega$ 3 (DHA).
41. (New) The process of claim 38, wherein the omega-3 fatty acid comprises a mixture of eicosapentaenoic acid 20:5 $\omega$ 3 (EPA) and docosahexaenoic acid 22:6 $\omega$ 3 (DHA).
42. (New) The process of claim 38, wherein the ester of the omega-3 fatty acid is a triglyceride ester.
43. (New) The process of claim 38, wherein the ester of the omega-3 fatty acid is an ethyl ester.
44. (New) The process of claim 38, wherein the base is a metal (C<sub>1</sub>-C<sub>10</sub>) alkoxide.
45. (New) The process of claim 44, wherein the metal (C<sub>1</sub>-C<sub>10</sub>) is sodium methoxide.
46. (New) The process of claim 38, further comprising the step of precipitating unreacted sterol with a suitable non-polar solvent, and filtering off the precipitated unreacted sterol to leave a filtrate.

- 47. (New) The process of claim 46, wherein the non-polar solvent is hexane.
- 48. (New) The process of claim 46, further comprising the step of extracting the filtrate with a suitable immiscible solvent to remove unreacted omega-3 fatty acid, or an ester thereof, from the filtrate.
- 49. The process of claim 48, wherein the immiscible solvent is methanol.